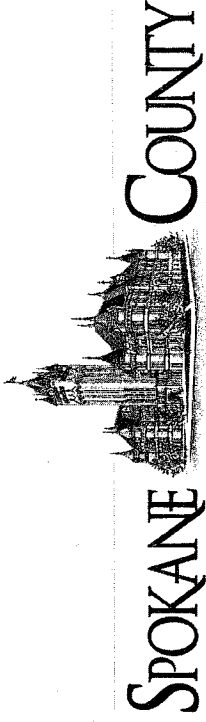


EXHIBIT A



LINDA M. KOVICK
BOARD OF EQUALIZATION
DIRECTOR

RECEIVED
SEP 16 2009
SPOKANE COUNTY
PROSECUTING ATTORNEY
CIVIL DIVISION

September 15, 2009

Ernst & Young
One James Center
Suite 1000
901 East Cary Street
Richmond, VA 23219-4065

RE: Circuit City – E. 15110 E. Indiana Ave., Spokane, WA (Parcel 45141.0801)
7701 N. Division St., Spokane, WA (Parcel 36301.9062)

Dear Mr. Long,

We are in receipt of your letter dated August 11, 2009 regarding Notice of Appeal, which was routed to us via the Spokane County Assessor's office on August 16, 2009.

It has been determined that this letter and notice of appeal has not been timely filed with our office based upon state statute, specifically, the fact that notice of appeal and/or official petition should have been filed by July 1, 2009 (RCW 84.40.038/WAC-458-046). I have included copies of the assessor's official valuation notices for your convenience.

Please be advised, however, that your correspondence has been forwarded to our Spokane County Prosecutor's office for notification purposes.

If I can be of further assistance please do not hesitate to contact me at the phone number listed below.

Sincerely,

Linda M. Kovick, Director

Cc: Ron Arkills, Spokane County Senior Deputy Attorney

Kovick, Linda

To: Arkills, Ron
Subject: Circuit City

Ron,

I received a Notice of Appeal in a letter format from Ernst & Young who is overseeing Circuit City and all of their legal subsidiaries. The deadline to file an official Petition with our office was July 1st regarding the assessment and therefore is not considered timely filed. Having said that, I just wanted to make sure there wasn't anything in the regular court of law that would allow the filing regardless since it is currently in federal bankruptcy proceedings as indicated by their letter.

Please advise prior to any further process on my end.

Thanks

Linda
#4494

sent 8/28/09



Ernst & Young LLP
One James Center
Suite 1000
901 East Cary Street
Richmond, Virginia 23219-4065
Main tel: +1 804 344 6000
www.ey.com

August 11, 2009

Spokane County Assessor
Attn. Assessor's Office
1116 W Broadway Ave
Spokane WA 99260-0010

Notice of Appeal
Circuit City, Inc. and all legal subsidiaries
Store # 3382 Property Address; 15110 East Indiana Ave

Dear Sirs:

On behalf of our client, Circuit City Inc., we respectfully appeal the assessment of the above property. As a result of their protection under the current federal bankruptcy proceedings, we must protect their administrative appeal rights and are using this letter as a means exercising such protection.

Further information will be provided at a later date in support of our opinion of value.

We may be reached at (704) 331-2004 in case you have further concerns or questions.

Very truly yours,

Charlie

Charles Long
Authorized Agent

Copy to: Jeff McDonald, Circuit City
Jeff Knopke, Circuit City

RECEIVED
AUG 14 2009
SPOKANE COUNTY
ASSESSORS OFFICE

RECEIVED
AUG 17 2009
BOARD OF EQUALIZATION

15110E Indiana
Parcel
45141.080



Ernst & Young LLP
One James Center
Suite 1000
901 East Cary Street
Richmond, Virginia 23219-4065
Main tel: +1 804 344 6000
www.ey.com

August 11, 2009

Spokane County Assessor
Attn. Assessor's Office
1116 W Broadway Ave
Spokane WA 99260-0010

Notice of Appeal
Circuit City, Inc. and all legal subsidiaries
Store # 3331 Property Address; 7701 North Division Street

Dear Sirs:

On behalf of our client, Circuit City Inc., we respectfully appeal the assessment of the above property. As a result of their protection under the current federal bankruptcy proceedings, we must protect their administrative appeal rights and are using this letter as a means exercising such protection.

Further information will be provided at a later date in support of our opinion of value.

We may be reached at (704) 331-2004 in case you have further concerns or questions.

Very truly yours,

Charlie


Charles Long
Authorized Agent

Copy to: Jeff McDonald, Circuit City
Jeff Knopke, Circuit City




RECEIVED
AUG 17 2009
BOARD OF
EQUALIZATION

RECEIVED
AUG 14 2009
SPOKANE COUNTY
ASSESSORS OFFICE

7701W.DIV
Parcel
36301 9062

		<h2 style="margin: 0;">Appointment of Agent</h2>	
		Appraisal District USE ONLY	Date Received
<p>Instructions: You can use this form:</p> <ul style="list-style-type: none"> To name a tax agent to represent you in property tax matters; To direct that tax notices be mailed to a person you name. Read the instructions carefully. This form will be in effect until you file another form with the appraisal district that revokes it or until you file a form that names a different agent 			
Step 1: Owner's name and address	Owner's name Circuit City Stores, Inc. & legal subsidiaries Current mailing address (number and street) P.O. Box 42304 City Richmond VA 23242 Telephone number 804-486-4000		
Step 2: Describe the property	<input checked="" type="checkbox"/> All property listed for this owner at the above address <input type="checkbox"/> The following property (give account or legal description) continue on attached pages if needed		
Step 3: Specify the agent's authority for property tax matters <small>(skip to step 6 if you only want to change tax notice mailing)</small>	<input checked="" type="checkbox"/> General power to represent me in property tax matters concerning this property <input type="checkbox"/> Specified powers: the agent has only the powers specified below <div style="margin-left: 20px;"> <input type="checkbox"/> file notices of protest and present protests before the appraisal review board <input type="checkbox"/> receive confidential information <input type="checkbox"/> negotiate and resolve disputed tax matters <input type="checkbox"/> other action (specify) _____ </div>		
Step 4: Name the agent for property tax matters	Agent's name ERNST & YOUNG LLP % Property Tax Services Current mailing address (number and street) One James Center, Suite 1000 901 East Cary Street City, state and zip code Richmond, VA 23219 Telephone number 804-344-6000		
Step 5: Date the agent's authority ends	Date If you do not fill in a date, the agent's authority will continue indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority.		

Complete steps 6-9 if you want tax notices mailed to an agent.
 SKIP TO STEP 10 IF YOU DON'T WANT TO CHANGE TAX NOTICE MAILING.

Step 6: Check if you want property tax notices delivered to an agent	<input checked="" type="checkbox"/> I want my agent to receive all my property tax notices and other communications for this property, including appraisal notices, appraisal review board orders and hearing notices, tax bills, and collections notices <input type="checkbox"/> Specified powers: the agent has only the powers specified below <input type="checkbox"/> All communications from the chief appraiser <input type="checkbox"/> All orders, notices, and other communications from the ARB <input type="checkbox"/> All tax bills and notices from all taxing entities served by the appraisal district. Note: These notices can affect your legal rights. The affected offices are not required by law to send you duplicate copies.				
Step 7: Describe the property for which property tax notices will be delivered	<input checked="" type="checkbox"/> The following property (give account number or legal description) Please see Step 2. continue on attached pages if needed <input type="checkbox"/> My agent will provide a list Note: The designation of an agent to receive communications only applies to properties you expressly identify and only affects notices generated after the date you file the list identifying the property with the appraisal district.				
Step 8: Name the person who will get the notices	Name of the person or firm Circuit City Stores, Inc. Current mailing address (number and street) P.O. Box 42304 City, state and zip code Richmond VA 23242 Telephone number 804-486-4000				
Step 9: Date the change of delivery ends	Date If you do not fill in a date, tax notices will continue to be mailed to your agent indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority.				
Step 10: Sign the form	<table border="1"> <tr> <td data-bbox="1419 878 1530 1193"> Signature  </td> <td data-bbox="1419 337 1530 878"> Date the designation took effect April 23, 2009 </td> </tr> <tr> <td colspan="2" data-bbox="1530 337 1709 1193"> Title and firm name if not the property owner This form must be signed by the property owner; a person the owner has specifically authorized to name tax agents; or by a corporate officer (if the owner is a corporation). A property manager or other agent should attach a copy of the document authorizing the person to designate agents. </td> </tr> </table>	Signature 	Date the designation took effect April 23, 2009	Title and firm name if not the property owner This form must be signed by the property owner; a person the owner has specifically authorized to name tax agents; or by a corporate officer (if the owner is a corporation). A property manager or other agent should attach a copy of the document authorizing the person to designate agents.	
Signature 	Date the designation took effect April 23, 2009				
Title and firm name if not the property owner This form must be signed by the property owner; a person the owner has specifically authorized to name tax agents; or by a corporate officer (if the owner is a corporation). A property manager or other agent should attach a copy of the document authorizing the person to designate agents.					



April 23, 2009

GENERAL APPOINTMENT OF AGENCY

I have authorized Ernst & Young to represent Circuit City Stores, Inc. and all legal subsidiaries for all property tax matters in the States listed on the attached. Ernst & Young has the general power to represent us in receiving notices of value, filing of returns, obtaining copies of appraisals, tax assessments, or any other information relevant to property tax matters. Ernst & Young is also authorized to negotiate and accept any settlement reached with all assessment and appraisal authorities to including boards of equalization, appraisal review boards, state tax commissions, or other entities exercising authorities or review of property tax assessments, abatements, exemptions or any matter upon which it has administrative jurisdiction.

This appointment of agency remains in effect for tax year 2009 or until revoked in writing by Circuit City, Inc. or Ernst & Young. Please send all correspondence the Circuit City address.

Ernst & Young LLP

Signed (Jeff McDonald)

Signed (Ernst & Young)

Jeff McDonald, VP Tax

Ernst & Young LLP

Printed Name and Title

Printed Name and Title

Circuit City Stores, Inc.

Attn: Property Tax Services

% Tax Department

One James Center, Suite 1000

Post Office Box 42304

901 East Cary Street

Richmond, VA 23242

Richmond VA 23219

Mailing Address

Mailing Address

(804) 486-4000

(804) 344-6000

Telephone

Telephone

Fax Number

(804) 344-4538

April 23, 2009

Date

Fax Number

Valuation Questions please contact Appraiser: 66
via email at www.spokanecounty.org/contactassessor Phone: (509) 477-5916

LAST DATE TO
APPEAL:
July 1, 2009

MARKET POINTE I LLC
15807 E INDIANA AVE
SPOKANE WA 99216

Exemption:
Phone: 477-5754

Yes ☐ No ☒

Description		2008 Value		2009 Value	
Valuation of Real Property	Land	\$405,540	Land	\$405,540	Land
Valuation of Real Property in Open Space, Mixed Land Uses and Designated Forest Land.	Buildings, etc.	\$1,822,000	Buildings, etc.	\$1,822,000	Buildings, etc.
	Total Value	\$2,227,540	Total Value	\$2,227,540	Total Value
Valuation of Real Property in Open Space, Mixed Land Uses and Designated Forest Land.	Classified Land		Classified Land		Classified Land
	Buildings, etc.		Buildings, etc.		Buildings, etc.
	Total Value		Total Value		Total Value

THIS ASSESSED VALUE AFFECTS 2010 TAXES

Assessor Description: BSP 05-06 MARKET POINTE 1 P
Tax Code Area: 144
Parcel Number: 45141.0801

15110 E INDIANA AVE

No Value Change

Official
Valuation
Notice

Ralph Baker
Spokane County Assessor
1116 W Broadway Ave.
Spokane, WA 99260-0010

Presorted First
Class
U.S. Postage
PAID
Spokane, WA
Permit #589


Date: 06/01/2009

Presorted First
Class
U.S. Postage
PAID
Spokane, WA
Permit #589

**Official
Valuation
Notice
No Value Change**

7701 N DIVISION ST

Date: 06/01/2009


Ralph Baker
Spokane County Assessor
1116 W Broadway Ave.
Spokane, WA 99260-0010

Parcel Number: 36301.9062

Tax Code Area: 35

Assessor Description: 30-26-43 TR A OF SP95-1025 AUD

THIS ASSESSED VALUE AFFECTS 2010 TAXES			
Description		2008 Value	
Valuation of Real Property	Land	\$1,189,280	\$1,189,280
	Buildings, etc.	\$2,409,300	\$2,409,300
		Total Value	\$3,598,580
Valuation of Real Property in Open Space, Mixed Land Uses and Designated Forest Land.	Classified Land	Buildings, etc.	Total Value
	Buildings, etc.	Total Value	

Exemption: ☐ Yes ☒ No

RIETZ, LARRY J LLC
108 W PARK SQ
OMATONNA MN 55060-2972
477-5754
41612 57 153

LAST DATE TO
APPEAL:
July 1, 2009

Valuation Questions please contact Appraiser: 36
via email at www.spokanecounty.org/contactassessor Phone: (509) 477-4789

Cat Trainor
Ernst & Young
901 East Cary St., Suite 1000
Richmond, VA 23219

OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

CERTIFIED MAIL



7108 4987 8660 0431 4356



Spokane County Assessor
Attn: Assessor's Office
1116 W. Broadway Ave
Spokane, WA 99260-0010

*Jinda -
they sent
this to
us. should
go to
you.
Joe*

9926000010 0000

